

Reported Recommending .....  
Ind. Postponed .....  
Passed House .....  
Failed to Pass House .....  
Passed Senate .....  
Failed to Pass Senate .....

House File 425

February 27, 1947.  
Cities and Towns.

By LANGLAND.

A BILL FOR

An Act relating to taxes for comfort stations.

*Be It Enacted by the General Assembly of the State of Iowa:*

- 1 Section 1. Subsection fifteen (15) of section four
- 2 hundred four point five (404.5), Code 1946, is hereby
- 3 amended by striking the words “one-eighth” in line three (3)
- 4 and inserting in lieu thereof the words “one-fourth”.

EXPLANATION OF H. F. 425

Taxes levied and collected pursuant to the authority vested by these subsections are woefully inadequate to provide for the payment of operating expenses for comfort stations in many cities. This bill gives the power, if necessary, to cities to increase their levy when deficits are shown in this fund.